

15th Bromley Scout Group AGM

Treasurers Report 17th July 2023

Bank Account Balances

- 1) Current account has £64,076.61 @ 14th July 2023
- 2) Reserve account has £5,228.88 @ 14th July 2023

Both the current and reserve accounts are in a very encouraging position for the year and going forward.

Scout Accounts for year ending 31st December 2022

The 2022 accounts have been completed, audited by accountants Crane & Partners and signed off by Lee Hawley (Group Lead Volunteer). The full accounts are available for review but see the below in summary: -

	<u>2</u>	<u>2</u>	
	<u>022</u>	<u>021</u>	
	£	£	
Income on Charitable activities			
Donations and Legacies*	400	1,999	
Charitable activities			
Subscriptions*	8,984	5,376	
Hall hire**	34,57	30,00	
Activities***	9	0	
Other trading activities****	1,772	3,133	
Investment income	947	8,391	
	11	1	
Total	<u><u>46,69</u></u>	<u><u>48,90</u></u>	
	<u>3</u>	<u>0</u>	
Expenditure on Charitable activities			
Operational costs*	21,413	29,502	
Activities**	6,768	2,097	
Other***	14,049	4,778	
Total	<u><u>42,23</u></u>	<u><u>36,37</u></u>	
	<u>0</u>	<u>7</u>	
Net income/(expenditure)	4,463	12,523	
Reconciliation of funds			
Total funds brought forward	74,347	61,824	
Total funds carried forward	<u><u>78,81</u></u>	<u><u>74,34</u></u>	
	<u>0</u>	<u>7</u>	

This year there was an overall net income of £4,463 (gross £8,884) as we have again capitalised the minibus in the balance sheet (with a depreciation over a 4yr period) being £4,421 (The initial cost of the minibus was £17,685). The overall position of the group remains in a strong position given all the outlay the group required in 2022.

Income

*Donations, were down as in 2021 we received a large donation from the Jack Petchy Trust towards French trip of £2k. Subscriptions were up by £3,608 given the return to the normal subscription amounts of £35 (reduction given for non-attendance due to COVID) and increase of the number of Scouts.

**Hall hire returned to normal levels after COVID and the annual increase of the hall hire to Blossom Years.

***Income from camps etc. reduced by £1,361 since most of the monies from 2012 related to the French trip to Chateau du Baffy which the camp took place in April 2022. |

***Other trading activities returned to normal levels being a decrease of ~£7. This is mainly due to last year's contribution of £6k from Blossom Years towards the cost of replacing the heating. However, we carry on seeing the benefits of the agreement with Blossom Years play school as they continue to use the hall, meaning we have a regular monthly income which was maintained during 2022.

Expense

*Operational costs decreased by £7,099 mainly due to the following: -

- The cost of replacing the minibus was accounted for in 2021 being a net of £11k.
- With other increases of insurances ~£1k, Cleaning costs were also up ~£1.4k and minibus Insurance up £500.

**Activities were up £1.7k. Getting back to normal pre-COVID levels. |

***Other expenses were up ~£10k mainly due to the following: -

- Credit to the accounts (disposal of an asset of the minibus, refund from the Insurance company) £6.7k
- There was the addition of £2k cash added to a FairFax card for use in France while at Chateau du Baffy
- Our solicitors Thackray Williams for finalising the hall contract with Blossom Years £1.7k
- Bandbox for Scout T-Shirts £450
- District Capitation up £500
- Other various small increases

Further details of all the above can be found on the expense and income sheets in the accounts.

I therefore submit these 2022 audited accounts to the committee for approval.

Approval is also sought to appointment Crane & Partners to be our auditors for the coming year 2024.

Charity Commissions annual return of accounts 2022

Accounts were submitted to the Charities Commission on 14th July 2023.

Bromley Scout Association Submission of Accounts 2022

Accounts were submitted to the Bromley Scout Association on 14th July 2023.

Scout Subscriptions 2023

Given that the 15th Bromley Scouts accounts are in a strong position and given we have a regular monthly income, I recommend that the current subscriptions of £35 per term per Scout remain the same for the coming year 2024.

I therefore propose to the committee to approve a “no increase” to the Groups subs for the year 2024.

Updates since the 22nd May Executive meeting

Unity Scout Insurances

Anthony Jones Buildings Insurance £1,697.85. Small increase.

Crane & Partners

Crane & Partners have been paid £360 for auditing and preparing the 2022 accounts.

The addition of Michael Furnival (Chairperson) and Lee Hawley (Group Lead Volunteer) are in the process of being added to the 15th Bromley Scouts accounts as authorised signatories pending authorisation by NatWest.

Little Kickers have managed to pay most of their delayed payments with April, May and June now due.

No other items to raise since the last Treasurers report at the Executives meeting on 22nd May 2023.

REGISTERED CHARITY NUMBER: 303552

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
Bromley
Kent
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

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For The Year Ended 31 December 2022**

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**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

303552

Principal address

37 Pentstemon Drive
Swanscombe
Kent
DA10 0NL

Trustees

M Furnival
L P Hawley
M O'Brien
N Smith
P Stevenson
J Tinklin
K Tinklin
M Ungermuth

Auditors

Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
Bromley
Kent
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022**

Constitution

The constitution of the charity is in accordance with the constitution of the Scout Association.

Objectives

The objectives of the group are as a unit of the Scout Association. The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as member of the local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

Financial review and investment policy

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:



L P Hawley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Opinion

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
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BR1 1RJ

11 July 2023

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		400	1,999
Charitable activities			
Subscriptions		8,984	5,376
Hall hire		34,579	30,000
Activities		1,772	3,133
Other trading activities	2	947	8,391
Investment income	3	11	1
Total		<u>46,693</u>	<u>48,900</u>
EXPENDITURE ON			
Charitable activities			
Activities		6,768	2,097
Operational costs		21,413	29,502
Other		14,049	4,778
Total		<u>42,230</u>	<u>36,377</u>
NET INCOME		4,463	12,523
RECONCILIATION OF FUNDS			
Total funds brought forward		74,347	61,824
TOTAL FUNDS CARRIED FORWARD		<u><u>78,810</u></u>	<u><u>74,347</u></u>

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**BALANCE SHEET
31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	8,842	13,264
CURRENT ASSETS			
Cash at bank		69,968	61,083
NET CURRENT ASSETS		<u>69,968</u>	<u>61,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,810</u>	<u>74,347</u>
NET ASSETS		<u>78,810</u>	<u>74,347</u>
FUNDS	6		
Unrestricted funds		<u>78,810</u>	<u>74,347</u>
TOTAL FUNDS		<u>78,810</u>	<u>74,347</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:



L P Hawley - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	947	8,391
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	11	1
	<u> </u>	<u> </u>

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 January 2022 and 31 December 2022	17,685
DEPRECIATION	
At 1 January 2022	4,421
Charge for year	4,422
At 31 December 2022	8,843
NET BOOK VALUE	
At 31 December 2022	8,842
At 31 December 2021	13,264

6. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	74,347	4,463	78,810
	74,347	4,463	78,810
TOTAL FUNDS	74,347	4,463	78,810

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,693	(42,230)	4,463
	46,693	(42,230)	4,463
TOTAL FUNDS	46,693	(42,230)	4,463

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	61,824	12,523	74,347
TOTAL FUNDS	<u>61,824</u>	<u>12,523</u>	<u>74,347</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,900	(36,377)	12,523
TOTAL FUNDS	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	61,824	16,986	78,810
TOTAL FUNDS	<u>61,824</u>	<u>16,986</u>	<u>78,810</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,593	(78,607)	16,986
TOTAL FUNDS	<u>95,593</u>	<u>(78,607)</u>	<u>16,986</u>

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	400	1,999
Other trading activities		
Fundraising events	947	8,391
Investment income		
Deposit account interest	11	1
Charitable activities		
Subscriptions	8,984	5,376
Hall hire	34,579	30,000
Activities	1,772	3,133
	45,335	38,509
Total incoming resources	46,693	48,900
EXPENDITURE		
Charitable activities		
Equipment	413	644
Activities	6,768	2,097
Telephone	362	328
Light and heat	2,069	1,835
Water rates	1,328	(855)
Cleaning	5,524	4,034
Repairs	3,005	14,875
Minibus expense	568	869
Waste disposal	1,570	1,327
Sundry expenses	6,574	6,445
	28,181	31,599
Support costs		
Finance		
Depreciation of motor vehicles	4,421	4,421
Loss on sale of tangible fixed assets	-	(6,704)
	4,421	(2,283)
Governance costs		
Auditors' remuneration	360	360
Carried forward	360	360

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	2022	2021
	£	£
Governance costs		
Brought forward	360	360
Insurance	4,052	3,479
Professional fees	1,739	-
District subscriptions	3,477	3,222
	<u>9,628</u>	<u>7,061</u>
Total resources expended	<u>42,230</u>	<u>36,377</u>
Net income	<u>4,463</u>	<u>12,523</u>

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REGISTERED CHARITY NUMBER: 303552

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
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15TH BROMLEY (BICKLEY & WIDMORE)
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**15TH BROMLEY (BICKLEY & WIDMORE)
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Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

303552

Principal address

37 Pentstemon Drive
Swanscombe
Kent
DA10 0NL

Trustees

M Furnival
L P Hawley
M O'Brien
N Smith
P Stevenson
J Tinklin
K Tinklin
M Ungermuth

Auditors

Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
Bromley
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BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
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Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:



L P Hawley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Opinion

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
Bromley
Kent
BR1 1RJ

11 July 2023

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		400	1,999
Charitable activities			
Subscriptions		8,984	5,376
Hall hire		34,579	30,000
Activities		1,772	3,133
Other trading activities	2	947	8,391
Investment income	3	11	1
Total		<u>46,693</u>	<u>48,900</u>
EXPENDITURE ON			
Charitable activities			
Activities		6,768	2,097
Operational costs		21,413	29,502
Other		14,049	4,778
Total		<u>42,230</u>	<u>36,377</u>
NET INCOME		4,463	12,523
RECONCILIATION OF FUNDS			
Total funds brought forward		74,347	61,824
TOTAL FUNDS CARRIED FORWARD		<u><u>78,810</u></u>	<u><u>74,347</u></u>

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**BALANCE SHEET
31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	8,842	13,264
CURRENT ASSETS			
Cash at bank		69,968	61,083
NET CURRENT ASSETS		<u>69,968</u>	<u>61,083</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,810</u>	<u>74,347</u>
NET ASSETS		<u>78,810</u>	<u>74,347</u>
FUNDS	6		
Unrestricted funds		<u>78,810</u>	<u>74,347</u>
TOTAL FUNDS		<u>78,810</u>	<u>74,347</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:



L P Hawley - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	947	8,391
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	11	1
	<u> </u>	<u> </u>

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 January 2022 and 31 December 2022	17,685
DEPRECIATION	
At 1 January 2022	4,421
Charge for year	4,422
At 31 December 2022	8,843
NET BOOK VALUE	
At 31 December 2022	8,842
At 31 December 2021	13,264

6. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	74,347	4,463	78,810
	74,347	4,463	78,810
TOTAL FUNDS	74,347	4,463	78,810

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,693	(42,230)	4,463
	46,693	(42,230)	4,463
TOTAL FUNDS	46,693	(42,230)	4,463

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	61,824	12,523	74,347
TOTAL FUNDS	<u>61,824</u>	<u>12,523</u>	<u>74,347</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,900	(36,377)	12,523
TOTAL FUNDS	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	61,824	16,986	78,810
TOTAL FUNDS	<u>61,824</u>	<u>16,986</u>	<u>78,810</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,593	(78,607)	16,986
TOTAL FUNDS	<u>95,593</u>	<u>(78,607)</u>	<u>16,986</u>

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	400	1,999
Other trading activities		
Fundraising events	947	8,391
Investment income		
Deposit account interest	11	1
Charitable activities		
Subscriptions	8,984	5,376
Hall hire	34,579	30,000
Activities	1,772	3,133
	<u>45,335</u>	<u>38,509</u>
Total incoming resources	46,693	48,900
EXPENDITURE		
Charitable activities		
Equipment	413	644
Activities	6,768	2,097
Telephone	362	328
Light and heat	2,069	1,835
Water rates	1,328	(855)
Cleaning	5,524	4,034
Repairs	3,005	14,875
Minibus expense	568	869
Waste disposal	1,570	1,327
Sundry expenses	6,574	6,445
	<u>28,181</u>	<u>31,599</u>
Support costs		
Finance		
Depreciation of motor vehicles	4,421	4,421
Loss on sale of tangible fixed assets	-	(6,704)
	<u>4,421</u>	<u>(2,283)</u>
Governance costs		
Auditors' remuneration	360	360
Carried forward	360	360

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	2022	2021
	£	£
Governance costs		
Brought forward	360	360
Insurance	4,052	3,479
Professional fees	1,739	-
District subscriptions	3,477	3,222
	<u>9,628</u>	<u>7,061</u>
Total resources expended	<u>42,230</u>	<u>36,377</u>
Net income	<u>4,463</u>	<u>12,523</u>

This page does not form part of the statutory financial statements